

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 1964 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE S.K.KESHOTE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

VISHAL KHANDSHERI UDYOG

Versus

STATE OF GUJARAT

Appearance:

MR JR NANAVATI for Petitioner

MR HL JANI for Respondent No. 1, 2, 3

CORAM : MR.JUSTICE S.K.KESHOTE

Date of decision: 28/04/97

ORAL JUDGEMENT

1. Heard the learned counsel for the parties. The petitioner, M/s. Vishal Khandsheri Udyog, filed this Special Civil Application and prayer has been made that the notification dated 5-2-1981 of the respondent be quashed and set aside to the extent of its confining and nullifying the effect of the benefits to which the petitioner firm has become entitled in view of the resolution dated 27th August, 1980.

2. Under the notification dated 27th August, 1980, the Government had introduced a package of incentives for promotion of Industries in rural and backward areas to achieve a more balanced growth and to avoid further congestion of developed areas and large cities. This package of incentives consist of, cash subsidy on fixed capital investment, and sales tax benefit in terms of either exemption from sales tax or interest free sales tax loan.

3. Under the notification dated 5-2-1981, the earlier Government notification of the Finance Department dated 29th April, 1970 was amended and the grievance of the petitioner is that by virtue of this notification the benefits which were available to it under the notification dated 27th August, 1980 were not made available.

4. The only contention raised by the learned counsel for the petitioner is that the claim of the petitioner deserves acceptance on the doctrine of promissory estoppel.

5. The Division Bench of this Court in the case of Vishnu Khandsari Udyog vs. State of Gujarat, M/s. Ambica Khandsari Udyog vs. Government of Gujarat and Jaykhodiyar Khandsari Udyog vs. State of Gujarat in Special Civil Applications No.103/83, 2033/85 and 6038/86 respectively decided on 18th & 20th January, 1992, has decided the very contention in respect of this notification and the said contention was not accepted. I have also considered this matter earlier and relying on the decision of the Division Bench, the similar contention was not accepted. The learned counsel for the petitioner is aware of the decision of the Division Bench of this Court and he is unable to satisfy this Court to take a contrary view in the matter taken by it earlier relying on the Division Bench decision.

6. In the result, this Special Civil Application fails and the same is dismissed. Rule discharged.

zgs/-